

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



FISCAL MEMORANDUM

SB 3743 – HB 3826

March 27, 2012

**SUMMARY OF AMENDMENT (015304):** Authorizes the legislative body of a municipality or county meeting certain specifications to levy an additional \$1.00 litigation tax per case. Directs that the tax is to be denominated as a part of the court costs for each petition, warrant, and citation in matters before the general sessions and juvenile courts. Requires any such revenue to be used by the county for the purpose of supporting a local victim-offender mediation center or centers. Requires the funds to be distributed on a monthly basis. Exempts state entities from the fee increase.

FISCAL IMPACT OF ORIGINAL BILL:

Increase State Expenditures - \$3,200

Increase Federal Expenditures - \$6,200

Increase Local Revenue - \$31,300

FISCAL IMPACT OF BILL WITH PROPOSED AMENDMENT:

**Increase Local Revenue – Exceeds \$31,300**

Assumption applied to amendment:

- According to the Comptroller, the affected counties collected the \$1.00 tax for a total of at least \$31,344 in FY10-11. If all legislative bodies raise the tax an additional \$1.00, the recurring increase in local revenue exceeds \$31,344.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

Handwritten signature of Lucian D. Geise in black ink.

Lucian D. Geise, Executive Director

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